

**COUNTY OF LOS ANGELES - DEPARTMENT OF HEALTH SERVICES
ALCOHOL AND DRUG PROGRAM ADMINISTRATION
COST REPORT FOR CONTRACTED SERVICES
OUTPATIENT DRUG FREE SERVICES
INSTRUCTIONS**

COST REPORT FOR CONTRACTED SERVICES (SUMMARY PAGE)

Complete schedules P1, P2, P3, P4 and P5 before completing the Cost Report Summary page. Round off all amounts to the nearest dollar.
In the appropriate box indicate if the cost report is an alcohol, drug, perinatal, or parolee program and if it is an original or amended report.

HEADING:

CONTRACT AGENCY LEGAL NAME - Enter your organization's legal name as it appears on your most recent approved contract for the service category being reported.

D.B.A. - Name of program used other than legal name.

CONTRACT NUMBER - Enter your contract number.

PROVIDER NUMBER - Enter the provider number assigned by the state for the site and service category being reported.

CONTRACT TERM - Enter the beginning and ending dates of the contract.

APPROVED FOR AGENCY BY - Must be signed and dated in ink by the person authorized to approve cost report.

MODE OF SERVICE - Enter the modality being reported (prevention, outpatient/nonresidential, residential, RCRP, CPRP, etc.).

The above lines should correspond with the monthly requests for reimbursement submitted for this service.

CONTACT PERSON - Name of person to call for questions concerning the cost report.

TELEPHONE NUMBER - Telephone number of contact person.

PROGRAM CAPACITY - Enter number of slots (not applicable for non-treatment oriented programs).

PROGRAM EXPENSES:

Program Expenses as defined in the Audit Assistance Guide are direct costs that can be identified with a particular cost objective. These costs include:

1. Salaries, including associated employee benefits of personnel whose effort can be directly identified to a particular program or cost objective.
2. Cost of materials and other supplies acquired, consumed or expended specifically for the purpose of the program or cost objective.
3. Travel costs, equipment costs, contract costs, and other costs which can be directly identified to a cost objective.

LINE 1 - Post totals from Salaries and Employee Benefits, Schedule P1.

LINE 2 - Post totals from Facility Rent/Lease or Depreciation, Schedule P2.

LINE 3 - Post totals from Equipment and/or Other Asset Leases, Schedule P3.

LINE 4 - Post totals from Services, Supplies & Equipment Depreciation, Schedule P4.

LINE 5 - Post totals from Administrative Overhead, Schedule P5.

LINE 6 - Add lines 1 through 5.

LESS REVENUES: Indicate the actual revenue from this program by category. **DO NOT INCLUDE COUNTY ALLOCATION.**

LINE 7 - PARTICIPANT/CLIENT FEES: (Column 1) Enter the amount of fees collected from participants/clients and spent during this fiscal year.

LINE 8 - EXCESS FEES CARRYOVER: (Column 1) Enter client fees collected during fiscal year 1999-00 (in excess of budgeted projection), but not spent during that same fiscal year. The amount shown here should agree with the carryforward to FY 2000-01 (line 9) shown on the cost report for FY 1999-00.

LINE 9 - EXCESS FEES CARRIED FORWARD: (Column 1) Enter the amount of client fees collected during fiscal year 2000-01 (in excess of budgeted projections) which was not spent during this fiscal year, and will be carried forward to fiscal year 2001-02. Fees carried over are subject to the review of the County Program Advisory Board and the approval of both the County Board of Supervisors and the State Department of Alcohol and Drug Programs. This amount should be included in the budget for FY 2001-02.

LINE 10 - OTHER REVENUE: Enter private funding, public assistance, and other revenue.

LINE 11 - TOTAL REVENUE: Add lines 7 through 10.

LINE 12 - NET COST: Enter the difference between Gross Cost, line 6, and Total Revenue, line 11.

LINE 13a - TOTAL STAFF HOURS: Enter the total direct service staff hours in Column (1) and (2).

LINE 13b - TOTAL INDIVIDUAL FACE-TO-FACE VISITS: Enter the total **Individual Units** in Column (1).

Individual Unit is a 50 minutes face-to-face visits.

LINE 13c - TOTAL GROUP FACE-TO-FACE VISITS: Enter the total **Group Units** in Column (2).

Group Unit is the number of individuals attending group sessions.

LINE 13d - TOTAL GROUP SESSIONS: Enter the total Group Sessions in Column (2).

Group session is a 90 minutes session for a minimum of 4 to a maximum of 10 individuals.

LINE 14 - GROSS COST PER UNIT: For **Direct Staff Hours services contract**, divide Gross Cost, line 6, by the Total Staff Hours, line 13a, columns (1) and (2). For **Individual and Group Unit Services**, divide Gross Cost, line 6, by the Total Individual and Group Unit, line 13b, columns (1) and (2).

LINE 15 - NET COST PER UNIT: For **Direct Staff Hours services contract**, divide Net Cost, line 12, by the Total Staff Hours, line 13a, columns (1) and (2). For **Individual and Group Unit Services**, divide Net Cost, line 12, by the Total Individual and Group Unit, line 13b, columns (1) and (2).

COUNTY APPROVED BUDGET (Column 3): Indicate in this column the amounts from your latest approved budget.

VARIANCE (Column 4): The difference between the County Approved Budget, column (3), and the Actual Revenue, columns (1) and (2).

SCHEDULE P1 - SALARIES AND EMPLOYEE BENEFITS

HEADING: Check type of program. Fill in contract agency legal name and mode of service as previously instructed. Fill in the date the schedule was prepared.

TITLE OF POSITION (A): List each staff personnel working on the contract by title. Exclude those members for whom no taxes or employee benefits were paid. Non-employee expenditures should be shown on Schedule P4, page 1 of 2, on the line for consultants.

MONTHLY SALARY (B): For each position in (A) indicate the monthly salary based on a 40 hour work week as if the individual had worked for the company 100% of the time.

PERCENTAGE OF TIME EMPLOYED BY AGENCY (C): Indicate the total percentage of time the employee worked for your organization. If the employee worked full time, put 100%, if half time, 50% and if quarter time, 25% (# of hours per week divided by 40). This percentage should not exceed 100% or 40 hours per week.

PERCENTAGE OF TIME SPENT ON CONTRACT SERVICES (D): Enter the percentage of time that was spent on this contract.

PERCENTAGE OF TIME SPENT ON DIRECT SERVICES (E): Percentage of time to be charged to this contract based on column (B). Direct services are those that deal directly with clients as opposed to those which benefit the program, but do not specifically deal with the client.

TOTAL ANNUAL SALARY (F): Enter the amount of expenditures from your financial records for this position.

ACTUAL EXPENDITURES - ODF Individual (G): Actual cost from your payroll or general ledger charged to ODF Individual Services.

ACTUAL EXPENDITURES - ODF Group (H): Actual cost from your payroll or general ledger charged to ODF Group Services.

COUNTY APPROVED BUDGET (I): Enter the amount for each position from the latest County Approved Budget for this contract.

VARIANCE (J): The difference between column (I) and the sum of columns (G) and (H).

SALARY SUBTOTAL: Subtotal columns (G), (H), (I) and (J). Include amounts from additional salary schedules if any.

EMPLOYEE BENEFITS: Enter the amounts from your financial records. Itemize employee benefits on the spaces provided in the lower left hand corner. Indicate the percentage of employee benefits to total salaries.

TOTAL SALARIES AND EMPLOYEE BENEFITS: Add Salary Subtotal and Employee Benefits. Post totals to line 1, column (1), (2), (3) and (4) as applicable on the summary page (totals of : G to col. 1, H to col. 2, I to col. 3, J to col. 4).

SCHEDULE P2 - FACILITY RENT/LEASE OR DEPRECIATION (AGENCY OWNED)

HEADING: Complete heading as previously instructed.

I. FACILITY RENT/LEASE

TOTAL ANNUAL RENT/LEASE (A): Enter actual rent/lease charged to the agency from your financial records for the contract period.

TOTAL GROSS SQUARE FOOTAGE (B): Enter actual square footage of the facility.

COST PER SQUARE FOOT (C): Divide column (A) by column (B).

PROGRAM SQUARE FOOTAGE (D) and (E): Enter the square footage charged to Individual and Group Services.

ACTUAL EXPENDITURES-ODF Individual (F): Multiply column (C) by column (D). Post total to line 2, column (1), on the summary page. This amount should agree with your financial records for this program. If the amounts do not agree, see column (J) instruction.

ACTUAL EXPENDITURES-ODF Group (G): Multiply column (C) by column (E). Post total to line 2, column (2), on the summary page. This amount should agree with your financial records for this program. If the amounts do not agree, see column (J) instruction.

COUNTY APPROVED BUDGET (H): List the amount from the latest County Approved Budget. Post total to line 2, column (3), on the summary page.

VARIANCE (I): Column (H) less the sum of columns (F) and (G). Post amount to line 2, column (4), on the summary page.

EXPLANATION (J): Use this column to explain if actual expenditure is different from Cost Per Square Foot, column (C), multiplied by Program Square Footage, column (D) and (E).

II. FACILITY OWNED-DEPRECIATION EXPENSE: If your agency or corporation owns a facility that is being charged in whole or in part to the contract, depreciation, interest, and taxes only can be charged to the contract according to an appropriate allocation method.

Fill in columns (A) through (H). **DO NOT INCLUDE LAND IN FACILITY COST.** Calculate depreciable cost (E) as: facility cost (B), increased by facility improvement (C), less salvage value (D).

ACTUAL EXPENDITURES (I): Enter amount of actual depreciation charged to ODF Individual Services. Post total to line 2, column (1), on the summary page. Indicate the basis of the allocation of depreciation expense to the program on the space provided.

ACTUAL EXPENDITURES (J): Enter amount of actual depreciation charged to ODF Group Services. Post total to line 2, column (2), on the summary page. Indicate the basis of the allocation of depreciation expense to the program on the space provided.

COUNTY APPROVED BUDGET (K): Post the amount from the latest County Approved Budget and post to line 2, column (3), on the summary page.

VARIANCE (L): Column (K) less the sum of columns (I) and (J). Post amount to line 2, column (4), on the summary page.

BASIS OF ALLOCATION OF CONTRACT DEPRECIATION EXPENSE: Indicate the basis of allocation for this program.

SCHEDULE P3 - EQUIPMENT AND/OR OTHER ASSETS LEASES

HEADING: Complete heading as previously instructed.

DESCRIPTION OF LEASES (A): The Los Angeles County, Department of Health Services encourages the leasing of items classified as Fixed Assets, Equipment. For this column, itemize those assets classified as fixed assets, equipment or any asset regardless of classification costing over \$5000 and \$500 (Perinatal and Drug Medi-Cal) per leased unit. Leased items costing less than the above must be itemized in the Miscellaneous Services and Supply Items section of Schedule P4, page 2.

VALUE OF EQUIPMENT (B): Enter the lesser of the purchase price or market value of the leased equipment.

NUMBER OF ITEMS (C): Enter the actual number of leased items identified in column (A).

ACTUAL EXPENDITURES-ODF Individual (D): Enter the actual cost for leased equipment and/or other assets charged to ODF Individual services.

ACTUAL EXPENDITURES-ODF Group (E): Enter the actual cost for leased equipment and/or other assets charged ODF Group to this services.

COUNTY APPROVED BUDGET (F): Enter the amount from the latest County Approved Budget.

VARIANCE (G): Enter the difference between column (F) and the sum of columns (D) and (E).

TOTAL EQUIPMENT AND/OR OTHER ASSET LEASES: Add amounts in columns (D), (E), (F), and (G) and post totals to line 3 on the summary page as applicable.

SCHEDULE P4, PAGE 1 - SERVICES, SUPPLIES AND EQUIPMENT DEPRECIATION

HEADING: Complete heading as previously instructed.

ITEM (A): Review this column for appropriateness and accuracy in terms of services and supplies used by your agency.
Please note that space is provided for bookkeeping fees which are separate from consultant services.

ACTUAL EXPENDITURES-ODF Individual (B): For each item in column (A) indicate the actual cost to your agency applicable to ODF Individual services.

ACTUAL EXPENDITURES-ODF Group (C): For each item in column (A) indicate the actual cost to your agency applicable to ODF Group services.

COUNTY APPROVED BUDGET (D): Enter the amount from the latest County Approved Budget.

VARIANCE (E): Enter the difference between column (D) and the sum of columns (B) and (C).

SUBTOTAL (1): Enter the subtotals of columns (B), (C), (D), and (E). Forward the subtotals to the top of the next page.

SCHEDULE P4, PAGE 2 - SERVICES, SUPPLIES AND EQUIPMENT DEPRECIATION

HEADING: Complete heading as previously instructed.

MISCELLANEOUS SERVICE AND SUPPLY ITEM (A): In this column, itemize expenditures not found under column (A), page 1, including leased equipment not included in Schedule P3 because of the program cost limitations.

ACTUAL EXPENDITURES-ODF Individual (B): Enter the actual cost of the miscellaneous service and supply items listed in column (A) for ODF Individual Services

ACTUAL EXPENDITURES-ODF Group (C): Enter the actual cost of the miscellaneous service and supply items listed in column (A) for ODF Group Services.

COUNTY APPROVED BUDGET (D): Enter the amount from the latest County Approved Budget.

VARIANCE (E): Enter the difference between column (D) and the sum of columns (B) and (C).

SUBTOTAL (2): Add columns (B), (C), (D), and (E).

DEPRECIATION FOR EQUIPMENT/FIXED ASSETS (A): In accordance with the "Fixed Assets Classification Guidelines developed by the County Auditor-Controller Accounting Division," the County of Los Angeles, Alcohol and Drug Program Administration will not pay for the initial outlay of funds for items classified as fixed assets and equipment. However, agencies may depreciate such fixed assets, and equipment over a period of not less than three years from the date of purchase and charge depreciation expense to the contract for the appropriate amount. Depreciation is limited to cover those periods the contract is in effect and over the periods benefited.

UNIT COST (B): Enter unit cost of the items listed in column (A).

NUMBER OF ITEMS (C): Indicate the actual number of items identified in column (A).

ACTUAL DEPRECIATION EXPENDITURES-ODF Individual (D): Enter actual depreciation cost charged to ODF Individual services.

ACTUAL DEPRECIATION EXPENDITURES-ODF Group (E): Enter actual depreciation cost charged to ODF Group services.

COUNTY APPROVED BUDGET (F): Enter the amount from the latest County Approved Budget.

VARIANCE (F) - Enter the difference between column (F) and the sum of columns (D) and (E).

SUBTOTAL (3) - Subtotal columns (D), (E), (F), and (G).

TOTAL SERVICES, SUPPLIES AND EQUIPMENT DEPRECIATION: Add subtotals (1), (2) and (3). Post these amounts to line 4 on the summary page as applicable.

SCHEDULE P5 - ADMINISTRATIVE OVERHEAD

HEADING: Complete heading as previously instructed.

Administrative Overhead as defined in the State Department of Alcohol and Drug Programs' Audit Assistance Guide, are indirect costs that were incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to a specific cost objective.

These costs involve:

1. Salaries, wages and employee benefits of administrative personnel whose effort benefits more than one cost objective.
2. Operational costs and maintenance costs which benefit more than one cost objective.

CHOOSE ONE OF THE FOLLOWING TO CALCULATE THE PROGRAM'S ADMINISTRATIVE OVERHEAD EXPENSE:

I. ADMINISTRATIVE OVERHEAD EXPENSE AS A PERCENTAGE OF TOTAL AGENCY EXPENSES:

ADMINISTRATIVE EXPENSE POOL: Enter the administrative expense of the agency.

TOTAL AGENCY EXPENSE: Enter the total expense for the agency.

ADMINISTRATIVE OVERHEAD RATE: Divide the total agency administrative expense by the total agency expenses.

PROGRAM EXPENSES (A1) & (A2): Transfer the amounts from lines 1 through 4 for ODF Individual and ODF Group from the cost report summary page to col. (A1) and (A2) respectively.

TOTAL PROGRAM EXPENSES: Add lines 1 through 4.

ACTUAL EXPENDITURES-ODF Individual (B): Multiply Total Program Expenses col (A1) Total by the Administrative Overhead Rate. Post amount to line 5, column (1), on the summary page.

ACTUAL EXPENDITURES-ODF Group (C): Multiply Total Program Expenses col (A2) Total by the Administrative Overhead Rate. Post amount to line 5, column (2), on the summary page.

COUNTY APPROVED BUDGET (D): Enter the amount from the latest County Approved Budget. Post amount to line 5, column (3) on the summary page.

VARIANCE (E): Enter the difference between columns (D) and the sum of columns (B) and (C). Post amount to line 5, column (4), on the summary page.

II. ADMINISTRATIVE OVERHEAD EXPENSE AS A PERCENTAGE OF TOTAL DIRECT AGENCY SALARIES:

TOTAL PROGRAM SALARIES: Post total salary from col. (G) plus col. (H) on Schedule P1, page 1. **DO NOT INCLUDE EMPLOYEE BENEFITS.**

TOTAL AGENCY SALARIES: Enter the total salaries paid by the agency.

ADMINISTRATIVE OVERHEAD RATE: Total Program Salaries divided by Total Agency Salaries.

ADMINISTRATIVE EXPENSE POOL: Enter the total administrative expense for the agency.

ACTUAL EXPENDITURES-ODF Individual (A): Administrative Expense Pool for ODF Individual multiplied by Administrative Overhead Rate. Post amount to line 5, column (1), on the summary page.

ACTUAL EXPENDITURES-ODF Group (B): Administrative Expense Pool for ODF Group multiplied by Administrative Overhead Rate. Post amount to line 5, column (2), on the summary page.

COUNTY APPROVED BUDGET (C): Enter the amount from the latest County Approved Budget. Post amount to line 5, column (3) on the summary page.

VARIANCE (D): Enter the difference between column (C) and the sum of columns (A) and (B). Post amount to line 5, column (4), on the summary page.

III. OTHER METHOD USED TO CALCULATE THE PROGRAM'S ADMINISTRATIVE OVERHEAD EXPENSE:

Explain method and attach all worksheets used to calculate Administrative Overhead Expense. **Actual expenditures must be identified separately between Individual and Group Services.** Post total to line 5, column (1) and (2), on the summary page. Also post the amount from the latest County Approved Budget and the Variance to line 5, columns (3) and (4), respectively.